



Orkney and Shetland Valuation Joint Board



Item: 7

Orkney and Shetland Valuation Joint Board: 27 November 2025.

Best Value – Progress Report.

Report by Assessor and Electoral Registration Officer.

1. Overview

- 1.1. The statutory duties of the Assessor and Electoral Registration Officer are to prepare, maintain and publish the Valuation Roll, the Council Tax Valuation List and the Register of Electors.
- 1.2. Under the Board's Best Value submission within its Corporate and Service Plans, the Assessor and Electoral Registration Officer is obliged to present six-monthly progress reports to the Board on its primary service functions.
- 1.3. This report describes the three statutory duties in more detail and presents details of the main tasks completed between April 2025 and October 2025.

2. Recommendations

- 2.1. It is recommended that members of the Board:
 - i. Scrutinise the contents of this report and discuss any issues identified.

3. Electoral Registration Service – Overview and Priorities

Annual Electoral Registration Canvass

- 3.1. *Initial Form Issue* - This year we commenced the annual canvass shortly after its earliest permissible date of 1 July 2025, on 3 July 2025, and it is nearing completion with the revised annual register scheduled to be published on 1 December 2025.
- 3.2. *Route Allocation* - National and Local Data Matching of Registers produced the following split (shown in 3.3) of households into Route 1 (expected 'no change' households) and Route 2 (expected change households) canvass workflows. There are also a small number of Route 3 properties: care homes, hostels etc. who are canvassed similar to Route 2 properties.

3.3. *Route Statistics* - Route split of properties at the commencement of canvass as follows:

	Orkney	Shetland
Route 1	10595	9597
Route 2	1721	2405
Route 3	3	13
Total	12319	12015

3.4. *Use of E-Comms* - As outlined in a previous report canvass legislation allows the Electoral Registration Officer (ERO) to use electronic communications (E-Comms) as part of the canvass process where he feels that is an appropriate method of communication with the property. Email addresses are held on individual elector records rather than property records, so where email addresses are held for two electors within a property, for the purposes of the annual canvass, both these electors will receive the same correspondence, increasing the opportunity of a response in respect of the property. Previously we have only used E-Comms to encourage responses from Route 2 properties, where we do require a response after the issue of paper forms. In 2025 we have used E-Comms to make initial communications with Route 1 properties where our data matching shows the currently registered electors to remain resident. In previous years all Route 1 properties have received one paper form which did not require a response but allowed electors to make any required changes via our online response service. E-Comms are issued as the initial communication in the canvass and when a response is received that Route 1 property it is removed from further canvassing. Should no E-Comms response be received, a paper form is issued to the property to ensure that particular property is contacted. At 3 July we issued E-Comms to 9,640 properties. By 30 July we had received E-Comms responses from 5,484 properties. At that point we extracted the data for the printing of Route 1 paper forms.

3.5. Anecdotal information from conversations with colleagues in other Scottish ERO offices would indicate this was a good return rate for the first year of using Route 1 E-Comms and we plan to continue this process in future years. Besides the convenience for electors of being able to make an online confirmation and the reduction in paper usage, this represents a cost saving to the ERO. The reduced cost of an E-Comms return on the portal provided by Idox our software provider, against the printing and postage of a Route 1 paper form, gave a saving of £2,400 in total.

3.6. *Reminder Forms Issue* - Responses are required from all Route 2 properties and Reminder Canvass Forms for these properties were issued on 8 August 2025. The number of reminder forms issued are shown below:

	Orkney	Shetland
Route 2	1262	1617

- 3.7. In addition to reminder forms mailed to properties, two issues of encouragement to respond to E-Comms were sent out to all Route 2 properties this year, where sufficient contact details were held.
- 3.8. *Door to Door Canvass* - Canvassers are visiting Route 2 properties where a response has not been received to correspondence. For some outlying islands, telephone canvass of properties will also be carried out, where sufficient information is held. The number of properties to be visited across the two council areas from 12 September 2025 are as follows:

	Orkney	Shetland
Personal Contact Canvass	850	1108

- 3.9. As has been the case in recent years the door-to-door canvass is being carried out on a tablet-based system. The use of tablets makes for more efficient processing of records.
- 3.10. The property numbers at each stage of these processes are more in line with those of previous years, compared with 2024 being condensed into a shorter time period due to the UK Parliamentary Election. Overall returns rates up to this time in 2025 are comparable to earlier years.

Elections Act 2022 Implementation

- 3.11. *Absent Voting* - Work continues on the reapplication process for UK Parliamentary absent votes which was detailed in a previous report. The expiry date for these absent votes is 31 January 2026. The initial write out to all these voters in March 2025 followed up by encouragement emails where addresses were available have given response rates to date of approximately 52%. This correspondence encouraged electors to renew by online application with the option to request a paper application form if required. We plan to issue further correspondence to all outstanding electors in late November, on this occasion including a reapplication form and reply paid envelope to encourage responses from electors. Some additional funding will be provided by the UK Government's Ministry for Housing, Communities and Local Government, through the Scottish Government, to cover the cost of this additional write out. UK Government funding provided to local EROs in 2024/25 for Elections Act 2022 implementation was not fully utilised within that year resulting in an underspend of that particular funding. Any additional expenses incurred in this additional write out will be substantially less than the underspend in 2024/25.

- 3.12. The lack of responses by electors to the initial write out is common across Scotland and this does cause concern among EROs, both in the funding of the process and also the drop off of existing postal vote arrangements resulting in anticipated higher application rates before the next UK Parliamentary Election. The Depute Electoral Registration Officer continues to have informal discussions with Scottish colleagues sharing advice and best practice ahead of this additional write out.
- 3.13. *Overseas Electors* - The Act reformed the Overseas Electors entitlement and subsequent application processes. While initial applications could be made online, all re-applications at the end of the three year registration period could only be made by paper application. New legislation now allows these re-applications to also be made online, making it much more convenient both for electors and Electoral Registration Officers.

Scottish Assessors Association Electoral Registration Committee

- 3.14. The Scottish Assessors Association Electoral Registration Committee continues to hold its regular on-line monthly meetings. The ERO and Depute ERO continue to be active members of this group which once again proved highly worthwhile.

AEA – Association of Electoral Administrators

- 3.15. Through membership of the Association, senior electoral staff benefit from wide ranging support, advice and representation at all times and especially at the time of elections and implementation of new legislation. These staff attend the quarterly Scottish branch meetings which are held on-line. Attendance at these meetings proves beneficial to these staff.

Information Technology Services

- 3.16. Recent upgrades to our Idox Electoral Management System (EMS) led to requests from the provider to all customers to review the server provision for the hosting of their system. We did this in both island areas. At this time no upgrades were required in Orkney to the system provided by the Council. In Shetland this resulted in an overview of the current position by the Council's ICT services and the transfer of our systems to alternative upgraded servers. This was completed successfully in October 2025.

Main Service Priorities for October 2025 to March 2026

- 3.17. *Scottish Parliament Election 7 May 2026* - Preparations are well underway for the election to be held on 7 May 2026. The Depute ERO attended an Electoral Management Board for Scotland / Electoral Commission conference - Preparedness for the Scottish Parliament Election 2026, which was held in Stirling on 7 October 2026. This was a valuable event in both learning and meeting with colleagues, at which all Scottish EROs were present or represented. Locally we will work closely with the Returning Officer for each island area and be included in their preparation and planning.

- 3.18. *Devolved Absent Vote Signature Refresh* - The regular Absent Vote Signature refresh process, for all postal voters whose specimen signature has reached 5 years old, scheduled for January 2026 has been postponed until January 2027. This is to allow further time for the convergence of absent votes which electors have in place for reserved (UK Parliamentary) and devolved (Scottish Parliament and Local Council Elections), and are currently separated due to the implementation of the Elections Act 2022. A consequence of this is that all current devolved absent votes will remain in place for the Scottish Parliament Election in May 2026, with no electors being required to refresh their signature in January 2026. The convergence process would now be planned to take place after the Scottish Parliament Election, around June 2026.
- 3.19. *Electoral Management System (EMS)* - Idox will provide software updates in late November 2025 replacing the property database aspects of our system, which forms the basis of our registers. This will be the last part of major overhauls of all areas of this system, bringing its operation in daily work much more up to date. All electoral staff have attended suitable on-line training on the use of this new software.
- 3.20. *Annual Ongoing Electoral Registration* - Outwith the annual canvass period all individuals who can be identified as having changed address using Council Tax records (including new builds and house sales), Council Housing Tenancy records and Housing Association records etc are targeted with Invitation To Register (ITR) forms. These changes also highlight electors who are no longer resident and we use this information to go through the necessary processes to remove electors who are no longer entitled to be registered. Notifications of electors who are now deceased are received from the Registrars and the register is updated accordingly.
- 3.21. *Young Electors* - Local promotion, through the Councils, of the Electoral Commission's 'Welcome to Your Vote' campaign planned for 9 to 15 March 2026, will take place to encourage awareness of the democratic process and the requirement for voter registration. It is hoped that this campaign along with our own registration initiative first used in January 2025, targeting young people with ITR forms, will continue to increase the number of young people on the register. This is particularly significant in 2026 in the lead up to the Scottish Parliament Election where the voting age is 16 years of age.
- 3.22. *Business as Usual Activities* - Plan, undertake and action continued staff training on changes to electoral legislation, the EMS and ERO Portal. Follow up all ITR forms issued outwith the annual canvass period. Continue to process all registration and absent vote applications received, by whatever means.

4. Council Tax

New Entries

- 4.1. As at 30 September 2025, there were 12,046 chargeable dwellings in Orkney and 12,330 in Shetland. These figures include the addition of 57 new dwellings in Orkney and 27 in Shetland over the 6-month period.

Proposals/Appeals

- 4.2. The numbers of Council Tax proposals/appeals remain at relatively low levels in Orkney and Shetland, though higher than has typically been seen in recent years. Proposals to alter bands are dealt with as business as usual queries in the first instance and it is unusual that any proceed to appeal at the First-tier Tribunal of the Scottish Courts and Tribunals Service. As at 30 September 2025, there were four outstanding proposals covering both Orkney and Shetland.

Service Priorities October 2025 to March 2026

- 4.3. The current service priorities are summarised as follows:
- Administer the transfer of any Self-Catering subjects which have failed the audit to provide satisfactory evidence of Self-Catering use, from the Valuation Roll to the Council Tax List.
 - Maintain, and ideally improve on the time taken between completion of new dwellings and the insertion of the dwelling in the Council Tax List in accordance with performance targets.
 - Maintain, and ideally improve on the time taken between the sale of houses which have been altered and the date their Council Tax Band is changed.
 - Continue to resolve proposals and appeals against Council Tax banding.
 - Ensure staff in both offices are adequately trained and supervised with a view to maintaining above priorities.
 - Continue to train staff on using the valuation system as its evolution continues to maximise efficiencies. Also to ensure full knowledge of all existing features, especially with regard to the automated import of Land Registry information, and Building Warrant and Planning details.

5. Non-Domestic Rating

Background

- 5.1. The Assessor is required to carry out a general Revaluation of all Non-Domestic properties under statutory legislative timetables. Historically this was generally carried out every five years but from 1 April 2023, Revaluations now take place every three years. A Non-Domestic Revaluation is due to take place on 1 April 2026, with a valuation date of 1 April 2025.

- 5.2. The Assessor is required to maintain the Valuation Roll for his/her area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may result in a Proposal being submitted by relevant parties for an alternative valuation.

Maintenance of the Valuation Roll

- 5.3. As at 30 September 2025, there were 2,688 entries in the Orkney Valuation Roll with a Rateable Value of £33,255,278 and 2,391 entries in the Shetland Valuation Roll with a Rateable Value of £70,765,060.

Revaluation Appeals/Proposals

- 5.4. Appeals against the 2017 valuations were lodged between 1 April and 30 September 2017. The number of appeals lodged by 30 September was 181 in Orkney and 246 in Shetland. All of these appeals have been settled.
- 5.5. For the 2023 Revaluation, new legislation has changed the method for ratepayers to challenge their valuations. A shortened four-month period following revaluation, expiring 31 July (albeit extended to 31 August for the 2023 Revaluation), is allowed for interested parties, or their appointed agents, to lodge Proposals to alter the entry in the Valuation Roll. In the event that agreement cannot be reached between the Assessor and the ratepayer, there will be a right of appeal to the First-tier Tribunal (FTT) referred to above.
- 5.6. We received 210 Proposals against the 2023 Revaluation. In terms of total number of Proposals, this has approximately halved relative to appeals received against the 2017 Revaluation. However, due to the new Proposals Regulations, considerably more time is required in terms of preparing written responses and decision notices, with more or less all Proposals having this requirement, whereby in the old system, much of the work in disposing of appeals could be carried out by informal negotiations. There has been a significant learning curve in all aspects of dealing with Proposals, and being part of the Scottish Assessors Association (SAA) provides a significant benefit in terms of shared experience.
- 5.7. All 2023 Revaluation Proposals were disposed of ahead of the statutory deadline of 30 September 2025. The vast majority of those have been agreed/settled and therefore the workstream ended for those proposals; however, 3 have converted to appeals. These will be dealt with in accordance with timetables set by the First-tier Tribunal of the Scottish Taxation Chamber.

Running Roll Appeals

- 5.8. There is a modest amount of Running Roll proposals dealt with as business as usual on an ongoing basis.

Self-Catering Audit

- 5.9. In late September we concluded this annual task, with it being the third time it has been carried out following the coming into force of the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 (and further amended regulations effective from 2024). The amended regulations basically changed the criteria for a self-catering entry on the valuation roll to require occupiers to provide evidence of actual lettings in the financial year. This has substantially increased workloads in our offices, given there are in excess of 600 self-catering entries in the valuation rolls for Orkney and Shetland combined, with each subject requiring to be individually audited annually. This year was the first time that this task has coincided with revaluation work, not to mention disposal of the 2023 revaluation proposals, and therefore it greatly added to an already challenging workload.

2026 Revaluation

- 5.10. With the tone date (1 April 2025) having passed, work has been ongoing during the period to revalue the c.5,000 subjects across the two counties. This involves gathering information by issuing Assessor Information Notices (AINs) to a wide range of ratepayers in order to gather data on rents, turnovers and construction costs, to inform Practice Notes and valuations. A draft valuation roll must be produced by 30 November 2025. However, in practice this task has to be concluded by around 21 November due to printer deadlines. The previously mentioned tasks (2023 proposal disposal and self-catering audit) were not required to be done in 2022, and therefore the workload imposed on staff in the past 6 months has never been seen before but unfortunately will now become the norm in revaluation years.

Service Priorities October 2025 to March 2026

- 5.11. The current service priorities are as follows:
- Complete the draft valuation roll and issue notices ahead of 30 November 2025.
 - Work towards completing the final valuation roll, issuing notices on 15 March 2026.
 - Resources permitting, to deal with any representations from ratepayers emanating from draft revaluation notices.
 - Deal with appeals having arisen from 2023 revaluation proposals.
 - Survey and value new property or alterations to existing properties to ensure that the valuation roll is as complete and accurate as possible.
 - Monitor staff training needs, especially those hired in the past year.

For Further Information please contact:

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Implications of Report

- 1. Financial** – No financial implications arising directly from this report.
- 2. Corporate Governance** – In terms of the Board's Service Plan 2023-2026, the Board is committed to providing Best Value progress reports.
- 3. Human Resources** – staff recruitment and retention is a constant concern, and in terms of temporary staff, it is becoming more difficult to recruit canvassers.
- 4. Equalities** – an Equality Impact Assessment is not required for performance reporting.
- 5. Island Communities Impact** – an Island Communities Impact Assessment is not required for performance reporting.
- 6. Environmental and Climate Risk**
- 7. Risk** – the risk of failure in our statutory duties is a concern, especially in this particularly busy period in the lead up to issuing the draft and final Valuation Rolls.
- 8. Procurement** – not applicable.
- 9. Health and Safety** – there are always concerns about lone working, especially for canvassers, with training given to mitigate this.

List of Background Papers

Orkney and Shetland Valuation Joint Board Service Plan 2023-2026.